

Retention and Classification Report

Agency: Box Elder County (Utah). County Treasurer (95)

Box Elder County Courthouse
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Brigham City, UT 84302
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Records Officer

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AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 13134

1

TITLE: Delinquent tax records

DATES: 1898-

ARRANGEMENT: none

DESCRIPTION:

These monthly reports list delinquent taxes within the county. They are used for reference purposes. The reports include the account number, serial number, district number, owner's name, and amounts of delinquent taxes for the current and previous three years.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is proposed and has not yet been approved.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

PRIMARY CLASSIFICATION:

Public

AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 82753

3

TITLE: Redemption certificates

DATES: [ca. 1896-

ARRANGEMENT: none

DESCRIPTION:

These are certificates issued for monies received in payment of delinquent real property taxes. This record series is composed of two different types of redemption certificates: 1) 1896-1923 contain copies of Tax Sale Deeds (contains name of owner, amounts of taxes, property description); cash register receipts; Tax Sale Certificates; address cards; and have the notation "not sold" on the back of the forms; and 2) 1942-1945 are actual certificates containing the name of the owner, years delinquent; taxes owed and paid; penalty; interest; totals; and signature of county treasurer.

RETENTION:

Retain 5 years

DISPOSITION:

Transfer to the State Archives with authority to weed.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 06/1988

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: For records beginning in 1896 through 1923. Retain in Office for 5 years and then transfer to State Archives with authority to weed.

Paper: For records beginning in 1924 and continuing to the present. Retain in Office for 5 years and then destroy.

AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 82753

TITLE: Redemption certificates

(continued)

APPRAISAL:

Administrative Historical

The County Treasurer General Records Retention Schedule (1/10/88) indicates that redemption certificates should be destroyed after 5 years. This retention is applied to those certificates from 1942 to 1945 because they are only a receipt and have been determined not to have historical value. Those 1896-1923 are entirely different and contain information not available elsewhere. They document the process of selling property for taxes and owners redemption at the last possible moment.

PRIMARY CLASSIFICATION:

Public

AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 81111

3

TITLE: Tax assessment rolls

DATES: 1887-

ARRANGEMENT: Chronological, thereunder numerical by serial number.

ANNUAL ACCUMULATION: 4.70 cubic feet.

DESCRIPTION:

These rolls are a record of annual assessments and the payments of property taxes. "By November 1, the county auditor must deliver the corrected assessment roll to the county treasurer, together with a signed statement" (UCA 59-2-326 (2003)). The rolls include date, location and description of property, total evaluation, assessed valuation, total exemptions, value as corrected, amount due, and amount paid.

RETENTION:

Retain permanently.

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 18, Item 9.

AUTHORIZED: 05/12/2009

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 81111

TITLE: Tax assessment rolls

(continued)

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in State Archives permanently.

APPRAISAL:

Administrative Historical

Tax assessment rolls are historically valuable because they identify all property owners within a county.

PRIMARY CLASSIFICATION:

Public

AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 7394

3

TITLE: Tax assessment rolls index

DATES: 1894-

ARRANGEMENT: Alphabetical by name

ANNUAL ACCUMULATION: 2.20 cubic feet.

DESCRIPTION:

these are alphabetical listings of all property owners in Box Elder County showing the reference number where they are listed in the tax roll.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 18, Item 10.

AUTHORIZED: 05/12/2009

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently with authority to weed.

Microfilm duplicate: Retain in Office permanently.

Microfilm duplicate: Retain in State Archives permanently with authority to weed.

AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 7394

TITLE: Tax assessment rolls index

(continued)

APPRAISAL:

Administrative Historical

Tax assessment rolls are historically valuable because they identify all property owners within a county.

PRIMARY CLASSIFICATION:

Public

AGENCY: Box Elder County (Utah). County Treasurer

SERIES: 82989

3

TITLE: Warrant registers

DATES: 1897-1904

ARRANGEMENT: Numerical by warrant number

ANNUAL ACCUMULATION:

DESCRIPTION:

These registers are numerical listings of check numbers of all checks issued by county. They include vendor number, name, date of payment, invoice number, and/or purchase number, account debit, description of expenditure, and amount.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 06/15/1988

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in State Records Center for 7 years and then destroy.

APPRAISAL:

Historical

This retention is based upon the historical value of these records.

PRIMARY CLASSIFICATION:

Public